UNITED STATES DISTRICT COURT

DISTRICT OF SOUTH DAKOTA

SOUTHERN DIVISION

UNITED STATES OF AMERICA.

Plaintiff,

VS.

GLEN R. BOSCALJON, Individually and on behalf of the Glenmar Trust: and MARLENE BOSCALJON, Individually and on behalf of the

Glenmar Trust:

Defendants.

CIV. 07-4111

JUDGMENT AND DECREE OF **FORECLOSURE**

In accordance with the Court's March 22, 2010 Memorandum Opinion and the agreement of Plaintiff United States and Defendants Glen and Marlene Boscaljon, judgment is hereby entered in favor of the United States and against Glen and Marlene Boscaljon for the unpaid balance of federal income taxes, penalties, and interest in the amount of \$192,557.88, as shown below, plus interest and statutory additions according to law from September 29, 2009 until paid:

Tax		Balance
<u>Year</u>		of Liability
1993		\$ 68,877.56
1994		\$123,680.32
	Total	\$192,557.88
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Furthermore, the United States is granted judgment to foreclose its tax liens for years 1993 and 1994 against real property located at 2204 South Hawthorne Avenue, Sioux Falls, in Minnehaha County, South Dakota and described as follows:

> Lot 10 and the South 6ft of Lot 11 in Block 10 of Pettigrew and Tate's Fourth Addition to Sioux Falls Minnehaha County South Dakota according to the recorded Plat thereof.

The real property referenced above will be sold pursuant to further order of the Court.

IT IS SO ORDERED.

Dated this _____ day of May, 2010.

BY THE COURT:

Lawrence L. Piersol
United States District Judge

ATTEST: